

Public Servants
Disclosure Protection
Tribunal Canada



Tribunal de la protection
des fonctionnaires
divulgateurs Canada

**Public Servants Disclosure
Protection Tribunal**

Quarterly Financial Report 2012-2013

For the period ending June 30, 2012 (1st Quarter)

Introduction

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. This report should be read in conjunction with the Main Estimates as well as *Canada's Economic Action Plan 2012 (Budget 2012)*.

It has not been subject to an external audit or review.

A summary description of the Registry of the Public Servants Disclosure Protection Tribunal's program activity can be found in *Part II of the Main Estimates*.

Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Registry's spending authorities granted by Parliament and those used by the Registry, consistent with the Main Estimates for the 2012-2013 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

The Registry uses the full accrual method of accounting to prepare and present its annual departmental financial statements. These statements form part of the departmental performance reporting process. The spending authorities voted by Parliament remain on an expenditure basis.

Highlights of fiscal quarter and fiscal year to date (YTD) results

Compared to last fiscal year, the expenditures recorded in the first quarter of this fiscal year (April 1 to June 30, 2012) increased by \$55,000. The table of Departmental Budgetary Expenditures by Standard Object shows that this 58% increase is due primarily to higher personnel and professional services costs. It is important to note that the Registry has always operated with a minimal

staffing complement. Now that the Tribunal has begun receiving cases, additional staff has been hired, some on a short-term basis, to conduct legal research and develop tools and resources for posting on the Tribunal's website. A senior financial officer has also been hired to manage the Registry's budget as well as corporate services. The Director of Planning and Corporate Services is also responsible for completing the long list of reports that the organization must submit to central agencies throughout the year.

The increase in professional services is due primarily to the hiring of a consultant to assist with the implementation of the Treasury Board Policy on Internal Control.

The Registry spent approximately 8.2% of its authorities in the first quarter of 2012-2013 compared to 5% in the first quarter of 2011-2012.

Risks and Uncertainties

This quarterly report reflects the results of the current fiscal period in relation to the Main Estimates for which full supply was released on June 6, 2012.

The Registry is funded through voted parliamentary spending authorities and statutory authorities for program expenditures. As a result, its operations are affected by changes in funding approved by Parliament.

The Registry does not have any control over the number of reprisal complaints it handles on an annual basis since it receives complaints from the Public Sector Integrity Commissioner. Moreover, because the Commissioner only referred three complaints to the Tribunal in 2011-2012, the Registry has no benchmark against which to estimate the financial resources required to handle a complaint. It is also impossible to foresee how many hearings will be held outside the National Capital Region. These hearings will involve travel and accommodation costs for Tribunal members and Registry staff.

Significant changes in relation to operations, personnel and programs

There have been no significant changes in relation to operations and personnel since the last report for the quarter ended December 31, 2011.

Budget 2012 Implementation

The Registry has not been affected by the savings measures announced in Budget 2012 that will be implemented in order to refocus government and programs; make it easier for Canadians and business to deal with their government; and, modernize and reduce the back office. However, the Registry negotiated agreements with other government agencies located in the same building to obtain services and access to facilities at a reduced cost or free of charge. It is not possible to determine at this point the amount of savings that will be generated by these measures. The Registry is also an active member of a working group established by the Heads of Federal Administrative Tribunals Forum to explore possible sources of efficiencies.

Approved by:

Lisanne Lacroix
Registrar and Deputy Head
Chief Financial Officer

August 24, 2012

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended June 30, 2012

STATEMENT OF AUTHORITIES *(unaudited)*

	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Total available for use for the year ending March 31, 2013	Used during the quarter ended June 30, 2012	Year to date used at quarter end	Total available for use for the year ending March 31, 2012	Used during the quarter ended June 30, 2011	Year to date used at quarter end
<i>(In thousands of dollars)</i>						
Vote 120 - Net operating expenditures	1,644	102	102	1,644	63	63
Budgetary statutory authorities	190	48	48	194	32	32
Total budgetary authorities	1,834	150	150	1,838	95	95
TOTAL AUTHORITIES	1,834	150	150	1,838	95	95

Registry of the Public Servants Disclosure Protection Tribunal

For the quarter ended June 30, 2012

Departmental budgetary expenditures by Standard Object *(unaudited)*

(In thousands of dollars)

	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Planned expenditures for the year ending March 31, 2013	Expended during the quarter ended June 30, 2012	Year to date used at quarter end	Planned expenditures for the year ending March 31, 2012	Expended during the quarter ended June 30, 2011	Year to date used at quarter end
Expenditures						
Personnel	1,270	188	188	1,274	134	134
Transportation and communications	44	5	5	56	3	3
Information	3	-	-	10	-	-
Professional and special services	301	31	31	439	14	14
Rentals	96	1	1	20	1	1
Repair and maintenance	5	-	-	1	-	-
Utilities, materials and supplies	45	8	8	38	4	4
Acquisition of land, buildings and works	10	-	-	-	-	-
Acquisition of machinery and equipment	19	9	9	-	2	2
Other subsidies and payments	41	(92)	(92)	-	(63)	(63)
TOTAL BUDGETARY EXPENDITURES	1,834	150	150	1,838	95	95